

SMACS 2025-2026 Budget Amendment 420 & Local Revenues

	Enrollment 334 x 93% = 320.64	Enrollment Pre-k :40 x 93%=37** K-6: 292 x 93%= 272	Enrollment Pre-k :40 x 93%=37** K-6: 288 x 93%= 268	Enrollment Pre-k :40 x 95%=38** K-6: 288 x 95%= 274	
	2025-2026 Preliminary Budget	2025-2026 Amendment #1	2025-2026 Amendment #2	2025-2026 Amendment #3	Variance Change
Revenues:					
5700 Local and Intermediate Sources	202,816	202,816	110,551	69,237	(41,314)
5800 State Program Revenues	4,023,691	3,852,440	3,853,386	3,863,531	10,145
5900 Federal Program Revenues	46,107	46,107	46,107	26,006	(20,101)
Total Revenues	4,272,614	4,101,363	4,010,044	3,958,775	(51,269)
Expenditures:					
11 Instruction	2,031,702	2,031,702	2,084,941	2,058,770	(26,172)
12 Library Services	26,278	26,278	24,249	23,976	(273)
13 Staff Development	132,304	97,649	35,246	29,224	(6,021)
21 Instructional Leadership	121,060	121,060	122,104	123,624	1,520
23 School Leadership	284,694	284,694	287,809	290,496	2,688
31 Guidance & Counseling	118,310	118,310	101,572	119,156	17,584
33 Health Services	41,940	41,940	33,593	39,880	6,287
35 Food Services	3,081	3,081	3,549	3,844	296
36 Extra Curricular	86,839	86,839	25,500	46,741	21,241
41 General Administration	489,563	403,937	382,471	330,088	(52,383)
51 Plant Maintenance and Operations	546,444	495,474	533,776	538,504	4,727
52 Security Service	42,022	42,022	55,046	41,893	(13,153)
53 Data Processing Services	233,445	233,445	235,247	235,460	213
61 Community Services	38,505	38,505	43,129	49,088	5,959
71 Debt Service	45,764	45,764	68,969	72,195	3,226
81 Fundraising	30,663	30,663	7,989	29,421	21,432
99 Transfer Out	29,683	29,683	21,865	-	(21,865)
Total Expenditures	4,302,297	4,131,046	4,067,054	4,032,359	(34,695)
Change in Net Assets	(29,683)	(29,683)	(57,011)	(73,585)	(27,328)

Nutrition Services (Fund 240)

	2025-2026 Preliminary Budget	2025-2026 Amendment #1	2025-2026 Amendment #2	2025-2026 Amendment #3	Variance Change
Revenues:					
5700 Local and Intermediate Sources	11,850	11,850	2,500	2,818	318
5800 State Program Revenues	2,500	2,500	2,500	1,122	-1,378
5900 Federal Program Revenues	356,900	356,900	356,900	439,283	82,383
7900 Transfer	29,683	29,683	21,865	-	-21,865
Total Revenues	400,933	400,933	383,765	443,223	81,323
Expenditures:					
35 Food Service	337,776	337,776	330,190	326,357	-3,833
51 Plant Maint. & Operations	59,757	59,757	49,743	48,807	(936)
71 Debt Services	3,400	3,400	3,832	3,487	(345)
Total Expenditures	400,933	400,933	383,765	378,650	(5,115)
Change in Net Assets	-	-	(0)	64,572	86,437

ALL FUNDS

		Enrollment 334 x 93% = 320.64	Enrollment Pre-k :40 x 93%=37** K-6: 292 x 93%= 272	Enrollment Pre-k :40 x 93%=37** K-6: 288 x 93%= 268	Enrollment Pre-k :40 x 95%=38** K-6: 288 x 95%= 274	
		2025-2026 Preliminary Budget	2025-2026 Amendment #1	2025-2026 Amendment #2	2025-2026 Amendment #3	Variance Change
Revenues:						
5700	Local and Intermediate Sources	214,666	214,666	110,551	72,058	(38,493)
5800	State Program Revenues	4,140,222	3,968,971	3,951,213	3,948,952	(2,261)
5900	Federal Program Revenues	1,353,775	1,353,775	1,398,145	1,432,135	33,990
7900	Transfer In	29,683	29,683	21,865	-	(21,865)
Total Revenues		5,738,346	5,567,095	5,481,773	5,453,144	(28,629)
Expenditures:						
11	Instruction	2,173,868	2,173,868	2,251,934	2,228,322	(23,612)
12	Library Services	26,278	26,278	24,249	23,976	(273)
13	Staff Development	161,122	126,467	69,931	84,124	14,192
21	Instructional Leadership	370,397	370,397	267,349	256,085	(11,264)
23	School Leadership	285,694	285,694	289,309	299,122	9,813
31	Guidance & Counseling	255,032	255,032	235,513	239,513	4,000
33	Health Services	43,561	43,561	35,214	41,501	6,287
35	Food Services	340,857	340,857	323,739	330,201	6,462
36	Extra Curricular	546,496	546,496	594,329	567,868	(26,462)
41	General Administration	489,563	403,937	337,138	330,088	(7,050)
51	Plant Maintenance and Operations	606,201	555,230	583,519	587,311	3,791
52	Security Service	56,955	56,955	55,046	41,893	(13,153)
53	Data Processing Services	233,445	233,445	262,957	260,603	(2,354)
61	Community Services	76,349	76,349	78,795	71,306	(7,490)
71	Debt Service	49,164	49,164	76,578	75,681	(897)
81	Fundraising	30,663	30,663	31,320	29,421	(1,899)
99	Transfer Out	29,683	29,683	21,865	-	(21,865)
Total Expenditures		5,775,328	5,604,076	5,538,784	5,467,013	(71,771)
Change in Net Assets		(36,982)	(36,982)	(57,011)	(13,869)	43,142

**** Pre-k is funded as half day so actual funding will be based on 18.5 ADA**